



Don H. Berg, Manager

**Idaho Legislative Services Office  
Legislative Audits Division**

**EASTERN IDAHO  
PUBLIC HEALTH DISTRICT (VII)**

On November 12, 2008, the Legislative Services Office released an audit report for the Eastern Idaho Public Health District (VII) for fiscal years 2006 and 2007. The District was contacted on February 5, 2009, and this report addresses how the District has responded to the one finding and recommendation contained in that report.

**FINDING 2007-01**

Internal control weaknesses exist in the process for preparing the financial statements and note disclosures.

**RECOMMENDATION 2007-01**

**We recommend that the District review the internal controls over preparation of the financial statements and notes, and strengthen the processes as appropriate. This review should include the processes for ensuring the accuracy and completeness of the financial statements and note disclosures.**

**AUDIT FOLLOW-UP**

The District director has approved spending to obtain resource materials that will provide guidance on financial statement and note preparation and presentation. The District plans on contracting with an outside consultant with a financial background to review the financial statements and notes before they are presented to the auditors to help ensure that they are accurate and complete.

**STATUS – CLOSED**